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## don't let the irs yank your passport

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### *MSK Client Alert*

March 25, 2019

The IRS has in a recent news release (IR-2019-23) reiterated its warning that individuals who owe federal taxes may not be able to renew their passport or obtain a new passport.

As we recently reported, taxpayers who have a "seriously delinquent tax debt" may be prevented from obtaining a new passport or renewing a current passport. This means that, if someone owes taxes to the federal government, he or she might be unable to travel outside of the U.S.

In 2015, Congress passed a law known as the Fixing America's Surface Transportation Act ("FAST"). FAST added Section 7345 to the Internal Revenue Code. This provision authorizes the IRS to disclose tax information to the State Department with respect to taxpayers who owe the IRS more than \$50,000. This figure is adjusted annually for inflation, and is \$52,000 for 2019. After receiving this information, the State Department may revoke, deny, or place limitations on, the delinquent taxpayer's passport.

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### **practice areas**

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